TO:     Jon R. Thogmartin, M.D., Chief Medical Examiner  
     District Six Medical Examiner's Office

FROM:   Hector Collazo Jr., Inspector General/Chief Audit Executive  
     Division of Inspector General

DIST:   Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
     Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Inspector General’s Observation of the District Six Medical Examiner’s Office  
Annual Physical Inventory of Fixed Assets

DATE:   December 19, 2017

This letter serves to inform you that the Division of Inspector General completed its  
observation of the annual physical inventory of fixed assets for the District Six Medical  
Examiner’s Office on August 2, 2017.

Our objectives were to:

1. Interview and observe staff conducting the department’s physical inventory to determine  
   compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by staff.

Our audit was conducted in accordance with the International Standards for the Professional  
Practice of Internal Auditing and the Principles and Standards for Offices of Inspector General,  
and accordingly, included such tests of records and other auditing procedures as we  
considered necessary in the circumstances.

We conclude that the department’s physical inventory is performed in compliance with required  
inventory procedures and our sample tests agreed with those of the District Six Medical  
Examiner’s Office staff. The sample tested resulted in one unaccounted for asset and four  
missing asset tags, but appropriate procedures were followed to notate the unaccounted for  
property and request for replacement fixed asset tags.

We appreciate your staff’s cooperation during this audit.